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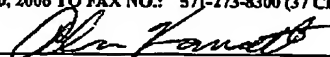
MAR 10 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Li-Ting Huang : Examiner Frantz F. Jules
Serial No. : 10/823,135 : Group Art Unit 3617
Filed : April 12, 2004 : Confirmation No. 4825
Title : WHEEL ASSEMBLY FOR GARDEN SHEARS
Our Ref. : PUSA040361 (20040813,ORI)

Commissioner for Patents
P.O. BOX 1450
Alexandria, VA 22313-1450

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MARCH 10, 2006 TO FAX NO.: 571-273-8300 (37 CFR 1.8a)

**AMENDMENT**

Dear Sir:

In response to the Office Action dated February 15, 2006, please amend the
above-identified Patent Application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2
of this paper.

Remarks/Arguments begin on page 4 of this paper.